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EXTRAORDINARY

PART II—Section 3—Sub-section (1)

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MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 10th January 1964

G.S.R. 78.—In exercise of the powers conferred by section 5, read with section 6, of the Compulsory Deposit Scheme, Act, 1963 (21 of 1963), the Central Government hereby makes the following Scheme to amend further the Compulsory Deposit (Income-tax Payers) Scheme, 1963, namely:—

1. This Scheme may be called the Compulsory Deposit (Income-tax Payers) Amendment Scheme, 1964.

2. In the Compulsory Deposit (Income-tax Payers) Scheme, 1963 (hereinafter referred to as the said Scheme), in paragraph 2, in clause (e), after item (iii), the following item shall be inserted, namely:—

“(iv) in relation to persons serving in the Army, Navy or Air Force excluding civilians, and whose pay accounts are maintained on the “Individual Running Ledger Account” system and who are liable to payment of tax under the Income-tax Act, 1961—

(I) if the person is serving in the Army, the Office of the Controller of Defence Accounts (Funds), Meerut;

(II) if the person is serving in the Navy, the Naval Pay Office, Bombay; and

(III) if the person is serving in the Air Force, the Air Force Central Accounts Office, New Delhi.”

3. In the said Scheme, in paragraph 4, for the two provisos to sub-paragraph (1), the following provisos shall be substituted, namely:—

“Provided that in respect of the assessment year commencing on the 1st day of April, 1963, the depositor may make the deposit any time within 30 days of the service of the notice of demand referred to in section 156 of the Income-tax Act, 1961 for that year or by the 31st day of March, 1964, whichever is earlier or within the extended period, if any, granted by the Income-tax Officer (not being beyond the 31st day of March, 1964) on sufficient cause shown by the depositor that he was prevented from making the deposit within the aforesaid period of 30 days:

Provided further that where an assessment in respect of the assessment year commencing on the 1st day of April 1963 has been completed before this Scheme comes into force, the depositor may make the deposit for that year within three months from the date of commencement of this

Scheme or within the extended period, if any, granted by the Income-tax Officer (not being beyond the 31st day of March, 1964) on sufficient cause shown by the depositor that he was prevented from making the deposit within the aforesaid period of three months, and if he does so, he shall be entitled to a deduction from the additional surcharge and to a refund of the excess amount, if any, of the additional surcharge already paid by him."

4. In the said Scheme, paragraph 4A shall be omitted.

5. In the said Scheme, after paragraph 9, the following paragraph shall be inserted, namely:—

"9A. *Special procedure for members of defence services.*—

- (1) Any person referred to in item (iv) of clause (e) of paragraph 2, may for the more convenient compliance with the provisions of this Scheme, request in writing the officer in charge of the deposit office to deduct such amount towards the deposit in respect of his income under the head "Salary" and in such monthly instalments as he may specify in the letter of request and thereupon such officer shall deduct every month from the salary of that person (hereinafter referred to as the depositor) the amount specified in the letter of request, make the appropriate entry in the "Individual Running Ledger Account" and also furnish to the depositor an annual statement of accounts showing the amount credited to his account.
- (2) The depositor shall in proof of having made the deposit, forward a copy of the annual statement of account referred to in sub-paragraph (1) to the Income-tax Officer along with his return of the income for the year.
- (3) In the event of loss or destruction of the annual statement of account issued by the deposit office, the office may, on an application made in this behalf, issue a duplicate thereof.
- (4) The provisions of paragraph 4 [except sub-paragraphs (2) and (2A) thereof], paragraphs 5 to 9 inclusive, sub-paragraph (4) of paragraph 11, paragraph 12 and sub-paragraph (3) of paragraph 13 shall not apply in relation to deposits made under sub-paragraph (1).
- (5) For the removal of doubts, it is hereby declared that the provisions of this Scheme, except this paragraph and item (iv) of clause (e) of paragraph 2, shall apply to deposits in relation to the income of every person referred to in the said item other than that chargeable under the head 'Salary'."

6. In the said Scheme, in paragraph 13, in sub-paragraph (5), for the words "in the pass book", the words "in the pass book, if any" shall be substituted.

[No. F. 3(31)/63-CDS.]

SHIV NAUBH SINGH, Jt. Secy.